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Date: 6/1/06 Name: Gustavo Siller, Jr. Signature: [Signature]

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Noaya Hasegawa et al.

Appln. No.: 10/655,942

Filed: September 5, 2003

For: Tunneling Magnetoresistive Element and Method of Manufacturing the Same

Attorney Docket No: 9281/4591

Examiner: Paul Kim

Art Unit: 3729

Mail Stop Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- ☒ Response to Office Action  
☐ Return Receipt Postcard

Fee calculation:

- ☐ No additional fee is required.  
☐ Small Entity.  
☐ An extension fee in an amount of \$\_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 C.F.R. § 1.136(a).  
☐ A petition or processing fee in an amount of \$\_\_\_\_\_ under 37 C.F.R. § 1.17(\_\_\_\_).  
☐ An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Small Entity		or	Not a Small Entity	
				Rate	Add'l Fee		Rate	Add'l Fee
Total	Minus			x \$25=			x \$50=	
Indep.	Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim				+\$180=			+\$360=	
Total				\$			Total \$	

Fee payment:

- ☐ A check in the amount of \$\_\_\_\_\_ is enclosed.  
☐ Please charge Deposit Account No. 23-1925 in the amount of \$\_\_\_\_\_. A copy of this Transmittal is enclosed for this purpose.  
☐ Payment by credit card in the amount of \$\_\_\_\_\_ (Form PTO-2038 is attached).  
☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Date 6/1/06

[Signature]  
Gustavo Siller, Jr. (Reg. No. 32,305)